

EXHIBIT O

LBKG 2018-05-31 nr 678

Skatteforvaltningsloven

§ 15 a

Som senest ændret ved: **L 2013 649 § 1 stk. 1 nr. 18**

I kraft: 2014-01-01

Skatteministeren kan fastsætte regler, hvorefter skatteankeforvaltningen, skatteankenævnene, vurderingsankenævnene, motorankenævnene og Landsskatteretten kan få elektronisk adgang til oplysninger om fysiske og juridiske personer, der er registreret hos told- og skatteforvaltningen, hvis oplysningerne er nødvendige for behandlingen af en klage.

LBKG 2018-05-31 no 678

Tax Administration Act

§ 15 a

As last amended by: **L 2013 649 § 1 paragraph 1 no. 18**

Effective: 2014-01-01

The Minister of Taxation may establish rules under which the tax administration, tax appeals boards, appraisal boards, motor vehicle courts and the National Tax Tribunal may have electronic access to information on natural and legal persons registered with the customs and tax administration if the information is necessary for the consideration of a complaint.